

BUS-F

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DIRECTOR'S OFFICE
DEPT. OF
TRANSPORTATION
MAR 8 1 11 PM '95

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STATE OF HAWAII
DEPARTMENT OF ACCOUNTING
AND GENERAL SERVICES
P.O. BOX 119
HONOLULU, HAWAII 96810-0119
March 7, 1995

COMPTROLLER'S MEMORANDUM NO. 1995-5

TO: Heads of Departments
ATTN.: Fiscal Offices
SUBJECT: Federal Per Diem Rates (CONUS)

In Revenue Procedure 94-77, the Internal Revenue Service has retained the federal per diem rates established by Revenue Procedure 93-50 for travel within the continental United States (CONUS). These standard rates affect the computation of the taxable portion of per diem allowances paid to State of Hawaii officers and employees. The information in this memorandum therefore needs to be forwarded to the offices in your department responsible for the computation and reporting of the taxable portion of per diem allowances for payroll tax withholding purposes.

The following rates are to be used for computing, under the high-low substantiation method, the taxable portion of per diem for CONUS travel expenses paid or incurred on or after January 1, 1995:

	<u>High-Cost Locality</u>	<u>Low-Cost Locality</u>
Lodging	\$ 116	\$ 67
Meals and Incidental Expenses	<u>36</u>	<u>28</u>
Total federal rates	<u>\$ 152</u>	<u>\$ 95</u>

Revenue Procedure 94-77 has also made some changes in the locations identified in the high-cost category. Attached is an updated listing of high-cost localities; all other CONUS localities are considered low-cost localities under the high-low substantiation method.

EUGENE S. IMAI
State Comptroller

Attachment

HIGH-COST LOCALITIES WITHIN THE CONTINENTAL UNITED STATES

Effective JANUARY 1, 1995

State/Key City

County and other defined location

Alabama	Baldwin
Gulf Shores	
(April 1-September 30)	
Arizona	Apache
Chinle	
(April 1-October 31)	
Grand Canyon	All points in the Grand Canyon National Park and Kaibab National Forest within Coconino County
California	Inyo
Death Valley	
Gualala/Point Arena	Medocino
Los Angeles	Los Angeles, Kern, Orange, and Ventura Counties; Edwards Air Force Base; Naval Weapons Center and Ordnance Test Station, China Lake
San Francisco	San Francisco
Santa Cruz	Santa Cruz
(June 1-September 30)	
South Lake Tahoe	El Dorado
(June 1-September 30)	
Yosemite Nat'l Park	Mariposa
Colorado	Pitkin
Aspen	
(January 15-March 31)	
Durango	La Plata
(June 1-September 30)	
Keystone/Silverthorne	Summit
Steamboat Springs	Route
(February 1-March 31)	
Vail	Eagle
(January 1-March 31)	
District of Columbia	Washington, D.C.; the cities of Alexandria, Falls Church, and Fairfax, and the counties of Arlington, Loudoun, and Fairfax in Virginia; and the counties of Montgomery and Prince Georges in Maryland
Washington, D.C.	
Florida	Lee
Fort Myers	
(January 1-April 30)	
Key West	Monroe
Naples	Collier
(December 15-April 14)	
Illinois	Du Page, Cook, and Lake
Chicago	
Maine	Hancock
Bar Harbor	
(June 1-September 30)	
Rockport	Knox
(June 1-September 30)	
Maryland	Howard
Columbia	Worcester
Ocean City	
(May 1-September 30)	

HIGH-COST LOCALITIES WITHIN THE CONTINENTAL UNITED STATES

Effective JANUARY 1, 1995

<u>State/Key City</u>	<u>County and other defined location</u>
Massachusetts	
Boston	Suffolk
Cambridge/Lowell	Middlesex
Hyannis	Barnstable
(June 1-September 30)	
Martha's Vineyard/ Nantucket	Dukes and Nantucket
Michigan	
Mackinac Island	Mackinac
(June 1-September 30)	
Nevada	
Stateine	Douglas
(June 1-September 30)	
New Jersey	
Atlantic City	Atlantic
(April 1-November 30)	
Newark	Bergen, Essex, Hudson, Passic and Union
Ocean City/Cape May	Cape May
(May 15-September 30)	
New Mexico	
Santa Fe	Santa Fe
(May 1-October 31)	
New York	
Lake Placid	Essex
(June 1-November 14)	
New York City	The boroughs of Bronx, Brooklyn, Manhattan, Queens, and Staten Island; Nassau and Suffolk Counties
White Plains	Westchester
North Carolina	
Duck	Dare
(May 1-September 30)	
Pennsylvania	
Chestor/Radnor	Delaware
Philadelphia	Philadelphia; city of Bala Cynwyd in Montgomery County
Rhode Island	
Newport	Newport
(May 1-October 14)	
South Carolina	
Myrtle Beach	Horry County; Myrtle Beach Air Force
(May 1-September 30) Base	
Utah	
Bullfrog	Garfield
(May 15-September 30)	
Virginia	
Virginia Beach	Virginia Beach, Norfolk, Portsmouth
(May 1-September 30) and Chesapeake	
Wintergreen	Nelson
Wisconsin	
Wisconsin Dells	Columbia
(June 1-September 14)	
Wyoming	
Jackson	Teton
(June 1-October 14)	